

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

UNITED STATES OF AMERICA,)	
Plaintiff,)	
)	
vs.)	CASE NO. DNCW3:17CR34
)	(Financial Litigation Unit)
)	
LUKE FRANCIS MACKINNON,)	
Defendant,)	
and)	
)	
MODERN CONCEPTS LLC,)	
Garnishee.)	

ORDER OF CONTINUING GARNISHMENT

THIS MATTER is before the Court on the Answer of Modern Concepts LLC as the Garnishee. On May 4, 2016, the Honorable Paige J. Gossett, United States Magistrate Judge in the District of South Carolina, sentenced the Defendant to five years of probation on his conviction for Willful Failure to File Return in violation of Title 26 U.S.C. § 7203. Judgment in the criminal case was filed on May 11, 2016 (Doc. No. 1). As part of that Judgment, the Defendant was ordered to pay an assessment of \$100.00 and restitution in the amount of 91,081.00. *Id.* Jurisdiction of the case was transferred to the Western District of North Carolina on February 6, 2017 (Doc. No. 1).

On October 9, 2020, the Court entered a Writ of Continuing Garnishment (“Writ”) (Doc. No. 7) as to the Garnishee, Modern Concepts LLC. The Writ and other documents were mailed to the Defendant and the Garnishee on October 21, 2020 (Doc. No. 8). The Defendant and Garnishee were individually served with the Writ on October 23, 2020. The Garnishee filed an Answer on November 3, 2020 (Doc. No. 9) stating that at the time of the service of the Writ, the

Garnishee had in its custody, control or possession property or funds owned by the Defendant, including non-exempt, disposable earnings.

IT IS THEREFORE ORDERED that an Order of Continuing Garnishment is hereby ENTERED in the amount of \$71,081.00 computed through October 8, 2020. The Garnishee will pay the United States the lesser of (1) up to twenty-five percent of the Defendant's disposable earnings which remain after all deductions required by law have been withheld, or (2) the amount by which the Defendant's disposable earnings for each week exceed thirty times the federal minimum wage, as well as one hundred percent of all 1099 payments. *See* 15 U.S.C. § 1673(a). The Garnishee will continue said payments until the debt to the Plaintiff is paid in full, or until the Garnishee no longer has custody, possession or control of any property belonging to the Defendant, or until further order of this Court.

Payments should be made payable to the United States Clerk of Court and mailed to:

Clerk of the United States District Court
401 West Trade Street
Charlotte, North Carolina 28202

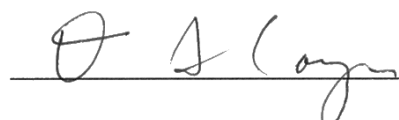
In order to ensure that each payment is credited properly, the following should be included on each check: Court Number DNCW3:17CR34.

IT IS FURTHER ORDERED that the Garnishee will advise this Court if the Defendant's employment is terminated at any time by the Garnishee or the Defendant.

The Plaintiff will submit this debt to the Treasury for inclusion in the Treasury Offset Program. Under this program, any federal payment the Defendant would normally receive may be offset and applied to this debt.

SO ORDERED.

Signed: December 3, 2020



David S. Cayer
United States Magistrate Judge

